

Subject 100

Who Must File

Whether or not you have to file a tax return depends on your filing status, age, and gross income. Full-year residents of Arkansas must file a tax return if:

Single – under age 65 – and gross income was at least \$7,800.

Single – age 65 or over – and gross income was at least \$9,300.

Head of household – under age 65 – and gross income was at least \$12,100.

Head of household – age 65 or over – and gross income was at least \$13,000.

Married filing a joint return – both spouses under age 65 – and gross income was at least \$15,500.

Married filing a joint return – one spouse is age 65 or over – and gross income was at least \$15,600.

Married filing a joint return – both spouses age 65 or over – and gross income was at least \$16,200.

Married filing separately, same or different returns – and gross income was at least \$3,999, regardless of your age.

Qualifying widow or widower with a dependent child – under age 65 – and gross income was at least \$15,500.

Qualifying widow or widower with a dependent child – age 65 or over – and gross income was at least \$16,000.

Non-Residents or Part-Year residents who received income from Arkansas sources must file an Arkansas form AR1000NR, regardless of the amount of income received.

For more information on Non-Residents or Part-Year Residents access Subject 900.